

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Application(s) Involved:

**ST/CROSS/20354/2017, ST/CROSS/20411/2017,
ST/CROSS/20412/2017 in ST/20266/2017-DB,
ST/20486/2017-DB, ST/20683/2016-DB, ST/20762/2017-DB,
ST/20782/2017-DB, ST/20796/2017-DB, ST/20797/2017-DB,
ST/20993/2017-DB, ST/20996/2017-DB, ST/21111/2016-DB,
ST/21112/2016-DB, ST/21233/2017-DB, ST/21234/2017-DB,
ST/21403/2014-DB, ST/21564/2014-DB
ST/WITHDRAWAL/20961/2018, ST/WITHDRAWAL/20948/2018,
ST/WITHDRAWAL/20957/2018, ST/WITHDRAWAL/20956/2018,
ST/WITHDRAWAL/20951/2018, ST/WITHDRAWAL/20823/2018,
ST/WITHDRAWAL/20824/2018, ST/WITHDRAWAL/20784/2018,
ST/WITHDRAWAL/20785/2018, ST/WITHDRAWAL/20949/2018,
ST/WITHDRAWAL/20952/2018, ST/WITHDRAWAL/20960/2018,
ST/WITHDRAWAL/20959/2018, ST/WITHDRAWAL/20950/2018,
ST/WITHDRAWAL/20958/2018 in ST/20266/2017-DB,
ST/20486/2017-DB, ST/20683/2016-DB, ST/20762/2017-DB,
ST/20782/2017-DB, ST/20796/2017-DB, ST/20797/2017-DB,
ST/20993/2017-DB, ST/20996/2017-DB, ST/21111/2016-DB,
ST/21112/2016-DB, ST/21233/2017-DB, ST/21234/2017-DB,
ST/21403/2014-DB, ST/21564/2014-DB**

Appeal(s) Involved:

**ST/20266/2017-DB, ST/20486/2017-DB, ST/20683/2016-DB,
ST/20762/2017-DB, ST/20782/2017-DB, ST/20796/2017-DB,
ST/20797/2017-DB, ST/20993/2017-DB, ST/20996/2017-DB,
ST/21111/2016-DB, ST/21112/2016-DB, ST/21233/2017-DB,
ST/21234/2017-DB, ST/21403/2014-DB, ST/21564/2014-DB**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-
267-16-17 dated 31/08/2016 passed by the Commissioner of
Central Excise, Customs and Service Tax, Cochin
(Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-
334-16-17 dated 30/12/2016 passed by the Commissioner
Of Central Excise, Customs and Service Tax, Cochin
(Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-
293-15-16 dated 08/01/2016 passed by the Commissioner
Of Central Excise, Customs and Service Tax, Cochin
(Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-340-16-17 dated 30/12/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-331-16-17 dated 30/12/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. TVM-EXCUS-APP-23 to 26-2017 dated 30/01/2017 passed by the Commissioner of Central Excise, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-47-49-2017 dated 06/03/2017 passed by the Commissioner of Central Excise, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. CHN-EXCUS-000-APP-371-15-16 dated 21/03/2016 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-402-15-16 dated 29/03/2016 passed by the Commissioner Of Central Excise, Customs and Service Tax, Cochin]

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-85-2017 dated 12/04/2017 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 327/2013 dated 17/12/2013 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin (Appeals)]

[Arising out of Order-in-Appeal No. 72/2014 dated 20/01/2014 passed by the Commissioner of Central Excise, Cochin (Appeals)]

**Commissioner of Central Excise,
Customs and Service Tax, Cochin**

C.R Building,
I.S Press Road, Ernakulam,
Cochin - 682 018
Kerala

Appellant(s)

**Commissioner of Central Excise,
Customs and Service Tax
Trivandrum**

T.C. No. 26/334 (1&2),
I.C.E Bhavan, Press Club Road,
Trivandrum – 695 001
Kerala

Appellant(s)

Commissioner of Central Excise,

Appellant(s)

**Customs and Service Tax,
Cochin**

C.R Building,
I.S Press Road, Ernakulam,
Cochin - 682 018
Kerala

Versus

Akbar Travels of India Pvt. Ltd.

1st Floor, Saphalyam Complex, Near
Joy Alukkas, Angamaly
Ernakulam – 683 572
Kerala

Respondent(s)

Kerala Cars Pvt. Ltd.

508-A, Illikkatt Buildings,
Edapally P.O.
Cochin – 682 024
Kerala

Respondent(s)

**Kodandaram Roller Flour Mills (P)
Ltd.**

P.B. No.7, Industrial Estate,
Angamaly (South)
Ernakulam – 683 573
Kerala

Respondent(s)

Kssia Social Security Fund Trust

X/26A, HMT Ancilliary Industrial
Estate, HMT Colony P.O
Kalamassery – 683 503
Kerala

Respondent(s)

Vincent A J

Akkara House, VKC P.O,
Thevakkal
Cochin – 682 021
Kerala

Respondent(s)

Deedi Motors Pvt. Ltd.

Erumalathope,
Venpalavattom,
N.H. Bypass,
Anayara P.O,
Thiruvananthapuram – 695 029
Kerala

Respondent(s)

Marikar Engineers Pvt. Ltd.

26/71, Marikar Buildings,

Respondent(s)

M.G. Road, Statue,
Thiruvananthapuram – 695 001
Kerala

Craysol Technologies Pvt. Ltd.

XVIII/49A, Craysol Building,
University Road
Cochin – 682 022
Kerala

Respondent(s)

Akbar Travels of India Pvt. Ltd.

1st Floor, Saphalyam Complex,
Near Joy Alukkas
Angamaly – 683 572
Kerala

Respondent(s)

Poomkudy Motors Pvt. Ltd.

Edappally
Cochin – 682 024
Kerala

Respondent(s)

Sai Service Station,

50/1115/L, Cheranallor,
Edappally P.O,
Cochin - 24
Kerala

Respondent(s)

Sai Service Station

50/1115L, Cheranallor, Edappally P.O
Cochin – 682 024
Kerala

Respondent(s)

Appearance:

Appeal No. ST/21234 &
ST/21233/2017 Ms Susan Mathew,
CA appeared

Appeal No. ST/21111/2016

Mr. R. M. Manu Shankar & Lins
Varghese Thomas, Advocates
appeared

None appeared for others

Mr. K.B. Nanaiah, Assistant
Commissioner (AR)

For the Appellants

For the Respondent

Date of Hearing: 08/10/2018

Date of Decision: 08/10/2018

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER
HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order Nos. 21574 - 21588 / 2018

Per: BENCH

The Revenue has moved applications seeking withdrawal of the present appeals in terms of the litigation policy with reference to Board's Instruction F. No. 390/Misc./116/2017-JC dated 11.07.2018 as the disputed amount involved in each of these cases is less than Rs. 20 lakhs. The prayer is allowed. The appeals are dismissed as withdrawn.

(Operative portion of the Order was pronounced
in Open Court on **08/10/2018**)

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(S.S GARG)
JUDICIAL MEMBER

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